

**ADA COUNTY BOARD OF EQUALIZATION
APPLICATION REQUIREMENTS FOR THOSE SEEKING A PROPERTY TAX
EXEMPTION FOR THE SMALL EMPLOYER GROWTH INCENTIVE
PURSUANT TO IDAHO CODE § 63-606A**

I

Application Requirements

A. An applicant seeking an exemption for all or a portion of certain business property pursuant to Idaho Code § 63-606A must submit to the Ada County Board of Equalization the following information:

1. A short cover letter asking that the exemption be granted for Small Employer Growth Incentive pursuant to Idaho Code § 63-606A, describing the years for which the application is being submitted, and for what portions of the facility the exemption is sought.
2. Concurrently with the cover letter must submit information demonstrating it complies with these criteria:
 - a. A description of the manufacturing facility to be constructed and associated personal property to be installed, and a schedule of construction;
 - b. An analysis on how the facility will meet the test of “new plant investment”, *i.e.* will the investment be a qualified investment, an investment in buildings or structural components of buildings, or a combination of the two;
 - c. An analysis showing that there will be projected (or actual) benefits from the new facility provided to the community to such a degree that the exemption is necessary;
 - d. A description of how the applicant proposes to meet the “tax incentive criteria” including actual capital investment exceeding five hundred thousand dollars and employees meeting the wage criteria established in Idaho Code § 63-4402(j);
 - e. A statement of the first tax year for which the applicant requests an exemption and a description of how the project period test will commence (or how it has already commenced) including the date the investment was or will be placed in service; and

f. A description of the project site.

B. Concurrently with the application the applicant must submit a sworn statement from an authorized person in the taxpayer's employ or retained for this specific purpose that the applicant has not sought and will not seek exemption from income tax under Idaho Code § 63-3029B.

II General Information

The exemption cannot be prorated for portions of a year.

The Ada County Board of Equalization cannot grant the exemption retroactively.

Should the Ada County Board of Equalization, in the exercise of its discretion, determine that the tax incentive criteria have been met and grant the exemption for all or a portion of the investment in new plant, it may only do so for one year at a time.

In order for an applicant to receive an exemption for the year in which the application is received, the application must be received by the Ada County Board of Equalization no later than 5:00 p.m. of the forth Monday in June of that year. Applicants are, however, encouraged to submit an application for this exemption no later than December of the year preceding the year for which they might first qualify. Early application allows an applicant to provide any additional information that may be missing within the time limits granted the Ada County Board of Equalization for decision-making.

Applicants must apply for this exemption annually as is required for other tax exemptions. Eligibility for exemption is measured as of January 1st of each year.

The Ada County Board of Equalization may request a release from the applicant allowing the Ada County Board of Equalization to consult with the Idaho State Tax Commission for the limited purpose of confirming information necessary to grant the exemption.